

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Application of:	§	Group Art Unit:	3623
William Bornstein and Anthony Spielberg	§		
Serial No.: 10/821,051	§	Examiner:	Tzu-Hsiang Lan
Date Filed: April 8, 2004	§	Confirmation No.:	9655
	§	IBM Docket No.:	AUS920030782US1
Title: Systems and Methods for	§	Atty. Docket No.:	(4039)
Improving Audits	§		

Mail Stop Amendment  
Commissioner for Patents  
P.O. Box 1450  
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**RESPONSE TO NON-FINAL OFFICE ACTION MAILED MARCH 24, 2009**

This paper is responsive to a Non-Final Office Action mailed March 24, 2009, having a 3-month shortened-statutory period for response that expired on June 24, 2009.

**Amendments to the Claims** begin on page 2.

**Remarks** begin on page 7.

**Conclusion** is on page 16.